

School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data

Pike County School Corp (6445)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$195,427	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$2,622,245	\$3,295,173	\$3,217,117	\$3,651,182	39%	11%	13%
	11200 Regular Programs; Middle/Junior High	\$1,153,507	\$1,313,879	\$1,494,502	\$1,475,825	28%	12%	-1%
	11300 Regular Programs; High School	\$1,774,392	\$1,211,579	\$1,143,353	\$2,023,948	14%	67%	77%
	11410 Vocational Education; Agriculture A	\$2,151	\$57,413	\$58,395	\$68,994	> 500%	20%	18%
	11450 Vocational Education; Consumer and Homemaking	\$476	\$53,611	\$46,908	\$59,480	> 500%	11%	27%
	11470 Vocational Education; Business Education	\$257	\$61,187	\$67,831	\$78	-70%	-100%	-100%
	11480 Vocational Education; Industrial Education A	\$6,599	\$72,447	\$73,563	\$77,059	> 500%	6%	5%
	11490 Vocational Education; Industrial Education B	\$1,108	\$77,810	\$76,933	\$65,792	> 500%	-15%	-14%
	11520 Vocational Education; Area School Participation	\$66,537	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$0	\$13,587	\$12,661	\$6,508	n/a	-52%	-49%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$7,059	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$32,653	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$11,036	\$0	\$0	\$0	-100%	n/a	n/a
	12350 Physical Impairment; Homebound	\$7,489	\$19,834	\$19,100	\$30,477	307%	54%	60%
	12510 Culturally Different; Communication Disorders	\$76,264	\$106,770	\$107,238	\$123,746	62%	16%	15%
	12520 Culturally Different; Compensatory	\$36,020	\$6,408	\$11,103	\$12,270	-66%	91%	11%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$138,654	\$203,997	\$208,823	\$109,579	-21%	-46%	-48%
	12610 Learning Disability	\$0	\$0	\$0	\$141,662	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$61,117	\$150,346	\$132,986	\$301,692	394%	101%	127%
	12900 Other Special Programs	\$25,656	\$48,274	\$28,340	\$31,656	23%	-34%	12%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$42,377	\$63,981	\$50,028	\$42,076	-1%	-34%	-16%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$0	\$0	\$2,000	\$0	n/a	n/a	-100%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$9,189	\$5,770	\$4,725	n/a	-49%	-18%
	14100 Summer School Programs; Elementary	\$38,695	\$63,875	\$38,951	\$38,708	0%	-39%	-1%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$26,263	\$7,265	\$7,291	n/a	-72%	0%
	14300 Summer School Programs; High School	\$25,405	\$63,434	\$33,997	\$11,319	-55%	-82%	-67%
	16100 Remediation Testing	\$33,907	\$63,425	\$175,380	\$203,348	500%	221%	16%
	16200 Preventive Remediation	\$31,133	\$58,509	\$7,243	\$25,061	-20%	-57%	246%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$55,585	\$10,000	\$10,947	\$0	-100%	-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$65,656	\$21,813	\$69,247	n/a	5%	217%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$247,379	\$302,196	\$258,006	\$344,532	39%	14%	34%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$93,500	\$88,086	\$77,688	\$99,688	7%	13%	28%
	22210 Library/Media Services; Service Area Direction	\$107,473	\$99,350	\$99,082	\$114,127	6%	15%	15%
	22220 Library/Media Services; School Library	\$24,445	\$24,161	\$34,358	\$22,199	-9%	-8%	-35%
	22230 Library/Media Services; Audiovisual	\$8,218	\$5,996	\$8,428	\$6,848	-17%	14%	-19%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$189,510	\$0	\$0	\$0	-100%	n/a	n/a
	22290 Library/Media Services; Other Educational Media Services	\$180	\$155	\$8,507	\$1,682	> 500%	> 500%	-80%
	24100 Office of The Principal	\$484,806	\$800,007	\$849,739	\$1,060,775	119%	33%	25%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$74,048	\$125,546	\$94,269	\$46,020	-38%	-63%	-51%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$84	\$0	\$0	\$0	-100%	n/a	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$20,632	\$68	\$0	\$0	-100%	-100%	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$236,798	\$478,368	\$533,434	\$202,232	-15%	-58%	-62%
Student Academic Achievement Total		\$7,697,685	\$9,040,580	\$9,015,754	\$10,714,965	39%	19%	19%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$16,108	\$0	\$0	\$0	-100%	n/a	n/a
	21210 Guidance Services; Service Area Direction	\$64,224	\$170,220	\$180,893	\$203,985	218%	20%	13%
	21250 Guidance Services; Records Maintenance	\$14,566	\$1,000	\$1,000	\$585	-96%	-42%	-42%
	21340 Health Services; Nurse Services	\$99,536	\$154,448	\$156,894	\$196,859	98%	27%	25%
	21390 Health Services; Other Health Services	\$8,422	\$6,361	\$4,258	\$7,307	-13%	15%	72%
	22110 Improvement of Instruction; Service Area Direction	\$2,983	\$12,422	\$73,094	\$5,580	87%	-55%	-92%

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	22120 Improvement of Instruction; Instruction and Curriculum Development	\$26,116	\$22,115	\$6,928	\$9,056	-65%	-59%	31%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$37,445	\$39,219	\$46,612	n/a	24%	19%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$16,966	\$35,681	\$13,452	\$0	-100%	-100%	-100%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$224,976	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$8,000	\$10,000	\$10,000	\$5,000	-38%	-50%	-50%
	23120 Board of Education; Service Area Assistants	\$35,329	\$4,923	\$9,091	\$1,469	-96%	-70%	-84%
	23190 Board of Education; Other Governing Body Services	\$0	\$8,330	\$9,048	\$7,493	n/a	-10%	-17%
	23210 Executive Administration; Office of The Superintendent	\$117,930	\$220,846	\$237,254	\$391,982	232%	77%	65%
	23220 Executive Administration; Community Relations	\$0	\$844	\$2,845	\$0	n/a	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$4,613	\$26,459	\$33,027	\$25,439	451%	-4%	-23%
	24900 Other Support Services, School Administration	\$100	\$0	\$0	\$0	-100%	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$35,791	\$38,899	\$0	n/a	-100%	-100%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$200,547	\$223,418	\$0	n/a	-100%	-100%
Student Instructional Support Total		\$414,894	\$947,432	\$1,039,318	\$1,126,342	171%	19%	8%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$7,660	\$404	\$1,710	\$5,457	-29%	> 500%	219%
	23160 Board of Education; Promotion Expenses	\$0	\$1,741	\$5,154	\$1,383	n/a	-21%	-73%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$1,000	\$0	n/a	n/a	-100%
	25120 Fiscal Services; Service Area Direction	\$0	\$46,545	\$46,736	\$109,315	n/a	135%	134%
	25160 Fiscal Services; Financial Accounting	\$6,343	\$5,812	\$5,324	\$0	-100%	-100%	-100%
	25170 Fiscal Services; Internal Auditing	\$0	\$3,000	\$0	\$0	n/a	-100%	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$958	\$1,867	\$2,043	\$1,252	31%	-33%	-39%
	25195 Other Fiscal Services; Bank Account Service Charge	\$367	\$0	\$0	\$500	36%	n/a	n/a
	25196 Other Fiscal Services; Cash Change	\$1,290	\$820	\$820	\$0	-100%	-100%	-100%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$12,729	\$5,000	\$184,946	n/a	> 500%	> 500%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$2,061	\$0	\$0	n/a	-100%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,005,941	\$1,925,204	\$1,706,983	\$2,017,072	101%	5%	18%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$810	\$41,154	\$22,555	\$14,729	> 500%	-64%	-35%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$235,003	\$403,654	\$349,528	\$243,077	3%	-40%	-30%
	26499 2007 Account Code - Other	\$0	\$0	\$272,161	\$0	n/a	n/a	-100%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$4,282	\$4,291	\$367	\$367	-91%	-91%	0%
	26700 Operation and Maintenance of Plant Services; Insurance	\$60,791	\$145,570	\$165,834	\$105,262	73%	-28%	-37%
	27010 Student Transportation; Service Area Direction	\$106,508	\$52,183	\$104,261	\$130,837	23%	151%	25%
	27100 Student Transportation; Vehicle Operation	\$64,063	\$155,701	\$109,635	\$132,931	107%	-15%	21%
	27200 Student Transportation; Monitoring Services	\$0	\$22,368	\$111,173	\$33,234	n/a	49%	-70%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$35,970	\$130,177	\$138,286	\$142,019	295%	9%	3%
	27400 Student Transportation; Purchase of School Buses	\$0	\$61,115	\$191,325	\$223,130	n/a	265%	17%
	27500 Student Transportation; Insurance on Buses	\$10,761	\$28,549	\$199,731	\$18,363	71%	-36%	-91%
	27600 Student Transportation; Insurance on Pupils	\$0	\$0	\$50,000	\$0	n/a	n/a	-100%
	27700 Student Transportation; Contracted Transportation Services	\$606,774	\$621,937	\$263,456	\$657,059	8%	6%	149%
	27900 Student Transportation; Other Student Transportation Services	\$261,342	\$458,213	\$382,561	\$527,267	102%	15%	38%
	27910 Student Transportation; Bus Driver Training	\$0	\$8,024	\$0	\$0	n/a	-100%	n/a
	31100 Food Services Operations; Service Area Direction	\$20,999	\$28,192	\$30,629	\$24,766	18%	-12%	-19%
	31200 Food Services Operations; Food Preparation and Dispensing	\$259,845	\$281,623	\$306,494	\$274,363	6%	-3%	-10%
	31400 Food Services Operations; Food Purchases	\$221,430	\$364,377	\$385,610	\$365,879	65%	0%	-5%
	31900 Other Food Services	\$25,423	\$37,223	\$50,019	\$52,932	108%	42%	6%
	33200 Community Recreation	\$0	\$1,031	\$783	\$831	n/a	-19%	6%
	33400 Athletic Coaches	\$84,987	\$129,446	\$172,089	\$197,791	133%	53%	15%
	33500 Welfare Activities Services	\$0	\$100	\$56	\$135	n/a	35%	140%
	33910 High School Band Uniforms	\$0	\$0	\$0	\$3,000	n/a	n/a	n/a
	33940 Child Care Services	\$0	\$0	\$27,218	\$33,894	n/a	n/a	25%
	33990 Other Community Services; Other	\$4,173	\$0	\$0	\$0	-100%	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,569	\$1,400	\$1,800	\$1,800	-30%	29%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$105,161	\$0	\$0	\$0	-100%	n/a	n/a
Overhead and Operational Total		\$3,133,453	\$4,976,510	\$5,110,344	\$5,503,590	76%	11%	8%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$293,834	\$1,302,731	\$490,164	\$243,320	-17%	-81%	-50%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$28,220	\$109	\$0	\$0	-100%	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$36,391	\$1,880	\$15,453	\$10,580	-71%	463%	-32%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$19,667	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$263,265	n/a	n/a	n/a
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$66,971	\$44,355	\$44,355	n/a	-34%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$180,777	\$0	\$0	n/a	-100%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$5,054	\$24,539	\$13,796	\$4,971	-2%	-80%	-64%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$374,863	\$715,811	\$564,667	\$653,475	74%	-9%	16%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$370	\$120,000	\$0	\$15,799	> 500%	-87%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$150,000	\$310,000	\$320,000	n/a	113%	3%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$140,120	\$271,140	\$258,640	n/a	85%	-5%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$730,000	\$1,389,000	\$1,383,000	n/a	89%	0%
	54100 2007 Account Code - Veterans' Memorial Fund	\$79,978	\$74,448	\$79,862	\$36,671	-54%	-51%	-54%
	54100 Veterans' Memorial Fund; Principal	\$0	\$0	\$0	\$36,322	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$21,671	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$860,049	\$3,507,387	\$3,178,437	\$3,270,398	280%	-7%	3%
prorated								
	26491 2007 Account Code - PERF	\$105,478	\$73,328	\$97,165	\$64,603	-39%	-12%	-34%
	26492 2007 Account Code - Social Security	\$592,679	\$807,825	\$812,054	\$411,039	-31%	-49%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$18,837	\$15,000	\$7,000	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$737,750	\$1,008,253	\$1,052,949	\$540,980	-27%	-46%	-49%
	26496 2007 Account Code - Unemployment Compensation	\$11,902	\$15,397	\$4,524	\$3,407	-71%	-78%	-25%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$326,974	\$517,750	\$94,624	n/a	-71%	-82%
prorated Total		\$1,466,645	\$2,246,776	\$2,491,444	\$1,114,653	-24%	-50%	-55%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$8,929,393	\$10,844,582	\$11,025,532	\$11,555,272	29%	7%	5%	65.8%	52.3%	52.9%	53.2%
Student Instructional Support	\$483,158	\$1,084,975	\$1,188,877	\$1,185,937	145%	9%	0%	3.6%	5.2%	5.7%	5.5%
Overhead and Operational	\$3,300,126	\$5,281,741	\$5,442,450	\$5,718,342	73%	8%	5%	24.3%	25.5%	26.1%	26.3%
Nonoperational	\$860,049	\$3,507,387	\$3,178,437	\$3,270,398	280%	-7%	3%	6.3%	16.9%	15.3%	15.1%
Grand Total	\$13,572,725	\$20,718,685	\$20,835,297	\$21,729,949	60%	5%	4%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	69.3%	57.6%	58.6%	58.6%